

UNITED STATES BANKRUPTCY COURT
DISTRICT OF

In re:	§	
	§	
Kiebler Recreation, LLC	§	Case No. 10-15099(PMC)
	§	
Debtor(s)	§	

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter of the United States Bankruptcy Code was filed on . The case was converted to one under Chapter 7 on . The undersigned trustee was appointed on .
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized gross receipts of \$

Funds were disbursed in the following amounts:

Payments made under an interim
disbursement
Administrative expenses
Bank service fees
Other payments to creditors
Non-estate funds paid to 3rd Parties
Exemptions paid to the debtor
Other payments to the debtor

Leaving a balance on hand of¹ \$

The remaining funds are available for distribution.

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was _____ and the deadline for filing governmental claims was _____. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$ _____. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$ _____ as interim compensation and now requests a sum of \$ _____, for a total compensation of \$ _____². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$ _____, and now requests reimbursement for expenses of \$ _____, for total expenses of \$ _____².

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: _____ By: /s/DAVID O. SIMON, TRUSTEE
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Page: 1
Exhibit A

Case No: 10-15099(PMC) Judge: Pat E. Morgenstern-Clarren
Case Name: Kiebler Recreation, LLC

Trustee Name: DAVID O. SIMON, TRUSTEE
Date Filed (f) or Converted (c): 05/05/12 (c)
341(a) Meeting Date: 06/21/12
Claims Bar Date: 10/22/12

For Period Ending: 06/10/14

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. SALE PROCEEDS FROM CH. 11 TRUSTEE (u)	0.00	989,915.00		989,915.00	FA
2. ADD'L SALE PROCEEDS FROM CH. 11 TRUSTEE (u)	0.00	55,564.92		55,564.92	FA
3. CASH ON HAND FROM CH. 11 TRUSTEE (u)	0.00	46,965.24		46,965.24	FA
4. PREFERENCE CLAIM - KING'S (u)	20,000.00	20,000.00		16,000.00	FA
5. PREFERENCE CLAIM - US FOODS (u)	16,600.00	16,600.00		0.00	FA
6. PREFERENCE CLAIM - EVERBANK (u)	11,260.00	11,260.00		8,500.00	FA
7. PREFERENCE CLAIM - MORSE (u)	10,000.00	10,000.00		1,000.00	FA
8. PREFERENCE CLAIM - JGM (u)	116,767.00	116,767.00		115,000.00	FA
9. PREFERENCE CLAIM - NATIONAL GRID (u)	178,725.00	178,725.00		0.00	FA
10. PREFERENCE CLAIM - BUNZL (u)	15,164.00	15,164.00		0.00	FA
11. PREFERENCE CLAIM - OBERMEYER (u)	8,971.00	8,971.00		7,500.00	FA
12. PREFERENCE CLAIM - TAYLOR MADE (u)	9,000.00	9,000.00		9,000.00	FA
13. PREFERENCE CLAIM - CORRY PEAT (u)	6,289.00	6,289.00		0.00	FA
14. PREFERENCE CLAIM - MAPLEVALE (u)	9,938.00	9,938.00		7,951.16	FA
15. PREFERENCE CLAIM - TARANTINO (u)	10,075.00	10,075.00		5,000.00	FA
16. PREFERENCE CLAIM - CURTZE (u)	84,511.00	84,511.00		0.00	FA
17. PREFERENCE CLAIM - SYSCO (u)	59,905.00	59,905.00		3,000.00	FA
18. PREFERENCE CLAIM - FDI HOLDINGS (u)	7,500.00	7,500.00		0.00	FA
19. PREFERENCE CLAIM - CORRIGAN (u)	15,000.00	15,000.00		7,500.00	FA
20. AVOIDANCE CLAIMS - APPOLLO (u)	70,000.00	70,000.00		0.00	FA
21. AVOIDANCE CLAIMS - KIEBLER PROPERTIES (u)	207,500.00	207,500.00		80,000.00	FA
22. AVOIDANCE CLAIMS - LIBERTY (u)	45,000.00	45,000.00		0.00	FA
23. AVOIDANCE CLAIMS - PAUL KIEBLER (u)	182,371.00	182,371.00		0.00	FA
24. PREFERENCE CLAIM - JODY KIEBLER (u)	17,474.00	17,474.00		0.00	FA
25. AVOIDANCE CLAIM - CONNORS (u)	25,000.00	25,000.00		17,000.00	FA
26. WORKERS' COMP REFUND (u)	366.67	366.67		366.67	FA

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Page: 2
Exhibit A

Case No: 10-15099(PMC) Judge: Pat E. Morgenstern-Clarren
Case Name: Kiebler Recreation, LLC

Trustee Name: DAVID O. SIMON, TRUSTEE
Date Filed (f) or Converted (c): 05/05/12 (c)
341(a) Meeting Date: 06/21/12
Claims Bar Date: 10/22/12

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
27. GREENWOOD FOREST ESCROW (u)	0.00	125.23		125.23	FA
28. SCHOOL TAX REFUND - CANTEBURY DRIVE (u)	12,131.20	12,131.20		12,131.20	FA

				Gross Value of Remaining Assets
TOTALS (Excluding Unknown Values)	\$1,139,547.87	\$2,232,118.26	\$1,382,519.42	\$0.00
				(Total Dollar Amount in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

RE PROP# 4---Compromised - \$16,000, \$5000 dn, \$1000/week for eleven weeks.
RE PROP# 5---Complete New Value Defense.
RE PROP# 6---Compromised.
RE PROP# 7---Compromised.
RE PROP# 8---Compromised.
RE PROP# 9---Complete New Value Defense.
RE PROP# 10---Complete New Value Defense.
RE PROP# 11---Compromised.
RE PROP# 13---Complete New Value Defense.
RE PROP# 16---Compromised by set-off on administrative claim. See order 1/16/13
RE PROP# 17---Compromised.
RE PROP# 18---Complete New Value Defense.
RE PROP# 19---Compromised; \$7500 - 3 pmts. of \$2500, 2/28, 3/31, 4/30
RE PROP# 20---SEE NOTE TO ASSET #21
RE PROP# 21---COURT-APPROVED COMPROMISE OF ASSETS #20, 21, 22, 23, 24
RE PROP# 22---SEE NOTE TO ASSET #21

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Page: 3
Exhibit A

Case No: 10-15099(PMC) Judge: Pat E. Morgenstern-Clarren
Case Name: Kiebler Recreation, LLC

Trustee Name: DAVID O. SIMON, TRUSTEE
Date Filed (f) or Converted (c): 05/05/12 (c)
341(a) Meeting Date: 06/21/12
Claims Bar Date: 10/22/12

RE PROP# 23---SEE NOTE TO ASSET #21

RE PROP# 24---SEE NOTE TO ASSET #21

RE PROP# 25---Compromised.

Initial Projected Date of Final Report (TFR): 05/26/13

Current Projected Date of Final Report (TFR): 05/31/14

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 1
Exhibit B

Case No: 10-15099(PMC)
Case Name: Kiebler Recreation, LLC

Trustee Name: DAVID O. SIMON, TRUSTEE
Bank Name: Bank of Kansas City
Account Number / CD #: *****0077 Avoidance Recoveries

Taxpayer ID No: *****1381
For Period Ending: 06/10/14

Blanket Bond (per case limit): \$ 2,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
09/21/12		Trsf In From Bank of America	INITIAL WIRE TRANSFER IN	9999-000	24,969.11		24,969.11
09/21/12		Trsf In From Bank of America	INITIAL WIRE TRANSFER IN	9999-000	47,171.70		72,140.81
09/21/12		Trsf In From Bank of America	INITIAL WIRE TRANSFER IN	9999-000	55,376.12		127,516.93
09/21/12		Transfer to Acct #*****0957	Bank Funds Transfer	9999-000		47,171.70	80,345.23
09/21/12		Transfer to Acct #*****0968	Bank Funds Transfer	9999-000		55,376.12	24,969.11
10/22/12	4	KINGS' HEATING	PARTIAL PREFERENCE PAYMENT	1241-000	6,000.00		30,969.11
10/26/12	7	JENNIFER & KEVIN MORSE	PREFERENCE PAYMENT	1241-000	1,000.00		31,969.11
10/29/12	4	KINGS' HEATING	PARTIAL PREFERENCE PAYMENT	1241-000	1,000.00		32,969.11
11/05/12	14	MAPLEVALE FARMS	PREFERENCE PAYMENT	1241-000	7,951.16		40,920.27
11/07/12	4	KINGS' HEATING	PARTIAL PREFERENCE PAYMENT	1241-000	1,000.00		41,920.27
11/13/12	4	KINGS' HEATING	PARTIAL PREFERENCE PAYMENT	1241-000	1,000.00		42,920.27
11/19/12	4	KINGS' EHATING	PARTIAL PREFERENCE PAYMENT	1241-000	1,000.00		43,920.27
11/27/12	4	KING'S HEATING	PARTIAL PREFERENCE PAYMENT	1241-000	1,000.00		44,920.27
12/03/12	4	KING'S HEATING	PARTIAL PREFERENCE PAYMENT	1241-000	1,000.00		45,920.27
12/10/12	4	KINGS' HEATING	PARTIAL PREFERENCE PAYMENT	1241-000	1,000.00		46,920.27
12/17/12	4	KING'S HEATING	PARTIAL PREFERENCE PAYMENT	1241-000	1,000.00		47,920.27
12/26/12	4	KINGS' HEATING	PARTIAL PREFERENCE PAYMENT	1241-000	1,000.00		48,920.27
12/27/12	17	SYSCO FOOD SERVICES	PREFERENCE SETTLEMENT	1242-000	3,000.00		51,920.27
12/31/12	4	KINGS' HEATING	PREFERENCE PAYMENT	1241-000	1,000.00		52,920.27
01/24/13	15	TARANTINO FOODS	PREFERENCE PAYMENT	1241-000	5,000.00		57,920.27
			Court approved compromise				
03/11/13	19	T & R CORRIGAN	PREFERENCE PAYMENT	1241-000	2,500.00		60,420.27
04/11/13	19	T & R CORRIGAN	PREFERENCE PAYMENT	1241-000	5,000.00		65,420.27
05/14/13	8	JGM ASSOCIATES (BELSO, INC.)	PREFERENCE PAYMENT	1241-000	115,000.00		180,420.27
			Compromised, see Order 5/7/13.				
05/20/13	25	CONNORS & VILLARDO	PREFERENCE PAYMENT	1241-000	17,000.00		197,420.27
08/02/13	21	PAUL KIEBLER	PREFERENCE SETTLEMENT	1241-000	80,000.00		277,420.27
12/18/13		Transfer to Acct #*****0957	Bank Funds Transfer	9999-000		277,420.27	0.00

Page Subtotals 379,968.09 379,968.09

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 2
Exhibit B

Case No: 10-15099(PMC)
Case Name: Kiebler Recreation, LLC

Trustee Name: DAVID O. SIMON, TRUSTEE
Bank Name: Bank of Kansas City
Account Number / CD #: *****0077 Avoidance Recoveries

Taxpayer ID No: *****1381
For Period Ending: 06/10/14

Blanket Bond (per case limit): \$ 2,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)

COLUMN TOTALS	379,968.09	379,968.09	0.00
Less: Bank Transfers/CD's	127,516.93	379,968.09	
Subtotal	252,451.16	0.00	
Less: Payments to Debtors		0.00	
Net	252,451.16	0.00	

Page Subtotals 0.00 0.00

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 3
Exhibit B

Case No: 10-15099(PMC)
Case Name: Kiebler Recreation, LLC

Trustee Name: DAVID O. SIMON, TRUSTEE
Bank Name: Bank of Kansas City
Account Number / CD #: *****0957 Checking Account

Taxpayer ID No: *****1381
For Period Ending: 06/10/14

Blanket Bond (per case limit): \$ 2,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
09/21/12		Transfer from Acct #*****0077	Bank Funds Transfer	9999-000	47,171.70		47,171.70
10/15/12		Bank of Kansas City	BANK SERVICE FEE	2600-000		17.40	47,154.30
11/09/12	001000	CORRY MEMORIAL HOSPITAL	WORKERS COMP CLAIMS	6990-000		2,682.00	44,472.30
			MILLER				
			MANN				
			FARGO				
			CHASE				
11/15/12		Bank of Kansas City	BANK SERVICE FEE	2600-000		53.93	44,418.37
11/28/12	001001	C.A. CURTZE COMPANY	PARTIAL PAYMENT ADMIN. CLAIM	6950-000		14,916.61	29,501.76
			SEE ORDER 11/3/10				
12/14/12		Bank of Kansas City	BANK SERVICE FEE	2600-000		50.66	29,451.10
12/26/12	001002	INSURANCE PARTNERS AGENCY, INC.	TRUSTEE'S BOND PREMIUM	2300-000		891.54	28,559.56
01/16/13	27	GREENWOOD FORET ESCROW	CLOSE-OUT CONDO ESCROW ACCOUNT	1290-000	125.23		28,684.79
01/16/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		40.27	28,644.52
02/14/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		32.70	28,611.82
02/27/13	001003	C & P ADVISORS, LLC	LITIGATION EXPENSES	2990-000		294.00	28,317.82
			INV. #2262013				
03/14/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		38.42	28,279.40
04/12/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		42.06	28,237.34
04/30/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		40.63	28,196.71
05/31/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		41.90	28,154.81
06/28/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		40.49	28,114.32
07/31/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		41.78	28,072.54
08/30/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		41.72	28,030.82
09/30/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		40.31	27,990.51
10/08/13	28	HARRIS BEACH TRUST ACCOUNT	SCHOOL TAX REFUND	1229-000	12,131.20		40,121.71
10/31/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		53.46	40,068.25
11/26/13	001004	C.A. CURTZE COMPANY	FINALPMT ADMIN CLAIM	6950-000		12,416.61	27,651.64

Page Subtotals 59,428.13 31,776.49

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 4
Exhibit B

Case No: 10-15099(PMC)
Case Name: Kiebler Recreation, LLC

Trustee Name: DAVID O. SIMON, TRUSTEE
Bank Name: Bank of Kansas City
Account Number / CD #: *****0957 Checking Account

Taxpayer ID No: *****1381
For Period Ending: 06/10/14

Blanket Bond (per case limit): \$ 2,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
11/29/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		57.63	27,594.01
12/04/13	001005	BRIAN R. GREENE	ACCOUNTANT FEE	3410-000		6,393.75	21,200.26
12/18/13		Transfer from Acct #*****0968	Bank Funds Transfer	9999-000	237.95		21,438.21
12/18/13		Transfer from Acct #*****0077	Bank Funds Transfer	9999-000	277,420.27		298,858.48
12/23/13	001006	INSURANCE PARTNERS AGENCY, INC.	TRUSTEE'S BOND PREMIUM	2300-000		932.94	297,925.54
12/29/13	001007	HAHN LOESER + PARKS LLP	FEES CREDITORS' COMMITTEE COUNSEL	6700-000		36,946.06	260,979.48
12/29/13	001008	RSM MCGLADREY, INC.	FEES CREDITORS' COMMITTEE ADVISOR	6700-000		20,305.09	240,674.39
12/29/13	001009	THOMPSON HINE LLP	FEES DIP ATTORNEY	6210-000		194,874.79	45,799.60
12/29/13	001010	BROUSE MCDOWELL	FEES SPECIAL COUNSEL DIP	6700-000		13,327.23	32,472.37
12/31/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		205.85	32,266.52
01/07/14		Transfer from Acct #*****6134	Bank Funds Transfer	9999-000	427,915.00		460,181.52
01/07/14	001011	INGLEWOOD ASSOCIATES 22239 PARNELL ROAD SHAKER HTS., OH 44122	FEES DIP ADVISOR	6700-000		38,504.57	421,676.95
01/24/14		KOHRMAN JACKSON	OVERPAYMENT OF EXPENSES	6210-000		-3,485.17	425,162.12
01/31/14		Bank of Kansas City	BANK SERVICE FEE	2600-000		565.45	424,596.67
02/28/14		Bank of Kansas City	BANK SERVICE FEE	2600-000		570.00	424,026.67
03/31/14		Bank of Kansas City	BANK SERVICE FEE	2600-000		630.23	423,396.44
04/30/14		Bank of Kansas City	BANK SERVICE FEE	2600-000		608.99	422,787.45
05/30/14		Bank of Kansas City	BANK SERVICE FEE	2600-000		628.38	422,159.07

Page Subtotals 705,573.22 311,065.79

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 5
Exhibit B

Case No: 10-15099(PMC)
Case Name: Kiebler Recreation, LLC

Trustee Name: DAVID O. SIMON, TRUSTEE
Bank Name: Bank of Kansas City
Account Number / CD #: *****0957 Checking Account

Taxpayer ID No: *****1381
For Period Ending: 06/10/14

Blanket Bond (per case limit): \$ 2,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
COLUMN TOTALS					765,001.35	342,842.28	422,159.07
Less: Bank Transfers/CD's					<u>752,744.92</u>	<u>0.00</u>	
Subtotal					12,256.43	342,842.28	
Less: Payments to Debtors					<u>0.00</u>	<u>0.00</u>	
Net					12,256.43	342,842.28	

Page Subtotals 0.00 0.00

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 6
Exhibit B

Case No: 10-15099(PMC)
Case Name: Kiebler Recreation, LLC

Trustee Name: DAVID O. SIMON, TRUSTEE
Bank Name: Bank of Kansas City
Account Number / CD #: *****0968 Carve-Out

Taxpayer ID No: *****1381
For Period Ending: 06/10/14

Blanket Bond (per case limit): \$ 2,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
09/21/12		Transfer from Acct #*****0077	Bank Funds Transfer	9999-000	55,376.12		55,376.12
09/26/12		Transfer from Acct. #7527026134	Bank Funds Transfer	9999-000	200,000.00		255,376.12
09/26/12	001000	THOMPSON HINE LLP	FEES DIP ATTORNEY	6210-000		121,620.00	133,756.12
09/26/12	001001	HAHN LOESER + PARKS LLP	FEES CREDITORS' COMMITTEE COUNSEL	6700-000		23,060.00	110,696.12
09/26/12	001002	RSM MCGLADREY, INC.	FEES CREDITORS' COMMITTEE ADVISOR	6700-000		12,660.00	98,036.12
09/26/12	001003	BROUSE MCDOWELL	FEES SPECIAL COUNSEL DIP	6700-000		8,320.00	89,716.12
09/26/12	001004	INGLEWOOD ASSOCIATES	FEES DIP ADVISOR	6700-000		24,040.00	65,676.12
10/15/12		Bank of Kansas City	BANK SERVICE FEE	2600-000		46.74	65,629.38
11/15/12		Bank of Kansas City	BANK SERVICE FEE	2600-000		82.59	65,546.79
11/30/12		Transfer from Acct #*****6134	Bank Funds Transfer	9999-000	300,000.00		365,546.79
12/03/12	001005	KOHRMAN JACKSON KRANTZ PLL	ATTORNEY EXPENSES	6220-000		3,485.17	362,061.62
12/03/12	001006	KOHRMAN JACKSON KRANTZ PLL	ATTORNEY FEES	6210-000		93,363.00	268,698.62
			PNC RELATED				
12/03/12	001007	KOHRMAN JACKSON KRANTZ PLL	ATTORNEY FEES	6210-000		216,636.67	52,061.95
			RESORT RELATED				
12/14/12		Bank of Kansas City	BANK SERVICE FEE	2600-000		94.71	51,967.24
01/03/13		Transfer from Acct #*****6134	Bank Funds Transfer	9999-000	62,000.00		113,967.24
01/03/13	001008	DAVID O. SIMON	TRUSTEE FEE	6101-000		113,225.00	742.24
			\$48,025 - Resort				
			\$65,200 - Fairways				
01/03/13	001009	DAVID O. SIMON	TRUSTEE EXPENSE	6102-000		389.21	353.03
01/16/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		94.16	258.87
02/14/13		Bank of Kansas City	BANK SERVICE FEE	2600-000		20.92	237.95
12/18/13		Transfer to Acct #*****0957	Bank Funds Transfer	9999-000		237.95	0.00

Page Subtotals 617,376.12 617,376.12

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 7
Exhibit B

Case No: 10-15099(PMC)
Case Name: Kiebler Recreation, LLC

Trustee Name: DAVID O. SIMON, TRUSTEE
Bank Name: Bank of Kansas City
Account Number / CD #: *****0968 Carve-Out

Taxpayer ID No: *****1381
For Period Ending: 06/10/14

Blanket Bond (per case limit): \$ 2,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
COLUMN TOTALS					617,376.12	617,376.12	0.00
Less: Bank Transfers/CD's					417,376.12	237.95	
Subtotal					200,000.00	617,138.17	
Less: Payments to Debtors						0.00	
Net					200,000.00	617,138.17	

Page Subtotals 0.00 0.00

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Exhibit B

Case No: 10-15099(PMC)
Case Name: Kiebler Recreation, LLC

Trustee Name: DAVID O. SIMON, TRUSTEE
Bank Name: Bank of America
Account Number / CD #: *****8881 Carve-Out

Taxpayer ID No: *****1381
For Period Ending: 06/10/14

Blanket Bond (per case limit): \$ 2,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
06/11/12	2	DAVID O. SIMON, CHAPTER 11 TRUSTEE	FUNDS FROM CHAPTER 11 TRUSTEE	1229-000	55,564.92		55,564.92
* 06/11/12		DAVID O. SIMON, CHAPTER 11 TRUSTEE	FUNDS FROM CHAPTER 11 TRUSTEE	1129-000	46,965.24		102,530.16
* 06/11/12		DAVID O. SIMON, CHAPTER 11 TRUSTEE	FUNDS FROM CHAPTER 11 TRUSTEE	1129-000	-46,965.24		55,564.92
			POSTED TO INCORRECT ACCOUNT				
07/31/12		Bank of America	BANK SERVICE FEE	2600-000		72.87	55,492.05
08/31/12		Bank of America	BANK SERVICE FEE	2600-000		70.50	55,421.55
09/21/12		Bank of America	BANK FEES	2600-000		45.43	55,376.12
		901 MAIN STREET					
		10TH FLOOR					
		DALLAS, TX 75283					
09/21/12		Trsf To Bank of Kansas City	FINAL TRANSFER	9999-000		55,376.12	0.00

COLUMN TOTALS	55,564.92	55,564.92	0.00
Less: Bank Transfers/CD's	0.00	55,376.12	
Subtotal	55,564.92	188.80	
Less: Payments to Debtors		0.00	
Net	55,564.92	188.80	

Page Subtotals 55,564.92 55,564.92

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Exhibit B

Case No: 10-15099(PMC)
Case Name: Kiebler Recreation, LLC

Trustee Name: DAVID O. SIMON, TRUSTEE
Bank Name: Bank of America
Account Number / CD #: *****9071 Checking Account

Taxpayer ID No: *****1381
For Period Ending: 06/10/14

Blanket Bond (per case limit): \$ 2,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
06/11/12	3	DAVID O. SIMON, CHAPTER 11 TRUSTEE	FUNDS FROM CHAPTER 11 TRUSTEE	1229-000	46,965.24		46,965.24
07/31/12		Bank of America	BANK SERVICE FEE	2600-000		61.59	46,903.65
08/06/12	26	NY INSURANCE FUND	REFUND	1229-000	366.67		47,270.32
08/31/12		Bank of America	BANK SERVICE FEE	2600-000		59.92	47,210.40
09/21/12		Bank of America	BANK FEES	2600-000		38.70	47,171.70
		901 MAIN STREET					
		10TH FLOOR					
		DALLAS, TX 75283					
09/21/12		Trsf To Bank of Kansas City	FINAL TRANSFER	9999-000		47,171.70	0.00

COLUMN TOTALS	47,331.91	47,331.91	0.00
Less: Bank Transfers/CD's	0.00	47,171.70	
Subtotal	47,331.91	160.21	
Less: Payments to Debtors		0.00	
Net	47,331.91	160.21	

Page Subtotals 47,331.91 47,331.91

FORM 2
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Exhibit B

Case No: 10-15099(PMC)
Case Name: Kiebler Recreation, LLC

Trustee Name: DAVID O. SIMON, TRUSTEE
Bank Name: Bank of America
Account Number / CD #: *****0015 Avoidance Recoveries

Taxpayer ID No: *****1381
For Period Ending: 06/10/14

Blanket Bond (per case limit): \$ 2,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
07/23/12	6	EVERBANK COMMERCIAL FINANCE	PREFERENCE PAYMENT	1241-000	8,500.00		8,500.00
08/20/12	12	TAYLOR MADE GOLF CO.	PREFERENCE PAYMENT	1241-000	9,000.00		17,500.00
08/31/12		Bank of America	BANK SERVICE FEE	2600-000		14.12	17,485.88
09/07/12	11	SPORT OBERMEYER	PREFERENCE PAYMENT	1241-000	7,500.00		24,985.88
			Compromised pursuant to Court Order.				
09/21/12		Bank of America	BANK FEES	2600-000		16.77	24,969.11
		901 MAIN STREET					
		10TH FLOOR					
		DALLAS, TX 75283					
09/21/12		Trsf To Bank of Kansas City	FINAL TRANSFER	9999-000		24,969.11	0.00

COLUMN TOTALS	25,000.00	25,000.00	0.00
Less: Bank Transfers/CD's	0.00	24,969.11	
Subtotal	25,000.00	30.89	
Less: Payments to Debtors		0.00	
Net	25,000.00	30.89	

Page Subtotals 25,000.00 25,000.00

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Exhibit B

Case No: 10-15099(PMC)
Case Name: Kiebler Recreation, LLC

Trustee Name: DAVID O. SIMON, TRUSTEE
Bank Name: Capital One
Account Number / CD #: *****6134 Checking Account (Non-Interest Earn

Taxpayer ID No: *****1381
For Period Ending: 06/10/14

Blanket Bond (per case limit): \$ 2,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
06/08/12	1	DAVID O. SIMON, CHAPTER 11 TRUSTEE	BALANCE FORWARD	1229-000	989,915.00		0.00
09/26/12		Transfer to Acct. #1154800968	FUNDS FROM CHAPTER 11 TRUSTEE	9999-000		200,000.00	989,915.00
11/30/12		Transfer to Acct #*****0968	Bank Funds Transfer	9999-000		300,000.00	789,915.00
01/03/13		Transfer to Acct #*****0968	Bank Funds Transfer	9999-000		62,000.00	489,915.00
01/07/14		Transfer to Acct #*****0957	Bank Funds Transfer	9999-000		427,915.00	427,915.00
							0.00

COLUMN TOTALS	989,915.00	989,915.00	0.00
Less: Bank Transfers/CD's	0.00	789,915.00	
Subtotal	989,915.00	200,000.00	
Less: Payments to Debtors		0.00	
Net	989,915.00	200,000.00	

	NET DEPOSITS	NET DISBURSEMENTS	ACCOUNT BALANCE
TOTAL - ALL ACCOUNTS			
Avoidance Recoveries - *****0077	252,451.16	0.00	0.00
Checking Account - *****0957	12,256.43	342,842.28	422,159.07
Carve-Out - *****0968	200,000.00	617,138.17	0.00
Carve-Out - *****8881	55,564.92	188.80	0.00
Checking Account - *****9071	47,331.91	160.21	0.00
Avoidance Recoveries - *****0015	25,000.00	30.89	0.00
Checking Account (Non-Interest Earn - *****6134	989,915.00	200,000.00	0.00
	1,582,519.42	1,160,360.35	422,159.07
(Excludes Account Transfers)		(Excludes Payments To Debtors)	Total Funds On Hand

Page Subtotals 989,915.00 989,915.00

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: June 10, 2014

Case Number: 10-15099(PMC) Priority Sequence
Debtor Name: Kiebler Recreation, LLC
Claims Bar Date: 10/22/12

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
025 CAF	Clerk, U.S. Bankruptcy Court Howard M. Metzenbaum Courthouse 201 Superior Avenue, 1st FL Cleveland, OH 44114-1235	Administrative		\$0.00	\$6,446.00	\$6,446.00
025 TAF	KOHRMAN, JACKSON & KRANTZ PLL ATTN: MARY K. WHITMER, ESQ. 1375 EAST NINTH STREET, 20TH FLOOR CLEVELAND, OH 44114	Administrative		\$0.00	\$208,150.00	\$208,150.00
025 TAE	KOHRMAN, JACKSON & KRANTZ PLL ATTN: MARY K. WHITMER, ESQ. 1375 EAST NINTH STREET, 20TH FLOOR CLEVELAND, OH 44114	Administrative		\$0.00	\$7,273.23	\$7,273.23
025 AF	BRIAN R. GREENE 7840 Mayfield Road Chesterland, OH 44026	Administrative		\$0.00	\$2,640.00	\$2,640.00
000229 025 UST	Office of the U.S. Trustee Ohio/Michigan Regional Office 211 West Fort Street Suite 700 Detroit, Michigan 48226 Attn: Quarterly Fee Coordinator	Administrative (229-1) 11 U.S.C. 507(a)(2)	Filed 08/07/12	\$0.00	\$25,077.23	\$25,077.23
000099A 028 11ADM	Premium Coffee & Water Co of Erie PO Box 9205 Erie, PA 16505-8205	Administrative (99-1) Claim for Coffee & Water Service (99-1) priority claim under 11 U.S.C. Sec 503(b)(9)	Filed 08/11/10	\$0.00	\$949.09	\$949.09
000122A 028 11ADM	Pepsi Beverages Co. dba The Pepsi Bottling Group c/o Joseph D. Frank Frank/Gecker LLP 325 North LaSalle Street, Suite 625 Chicago, Illinois 60654	Administrative (122-1) goods sold (122-1) see attached Addendum to Proof of Claim	Filed 08/27/10	\$0.00	\$1,739.94	\$1,739.94
000003A 066 UPT	New York State Department of Taxation and Finance Bankruptcy Section P.O. Box 5300 Albany, NY 12205-0300	Priority SEE ORDER 3/5/14	Filed 02/28/11	\$295,412.45	\$388,703.94	\$295,412.45
000202 066 UPT	State of New York Department Of Labor Unemployment Insurance Division Gov. W. Averell Harriman St Office	Priority	Filed 08/22/11	\$0.00	\$8,007.49	\$8,007.49

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: June 10, 2014

Case Number: 10-15099(PMC)
Debtor Name: Kiebler Recreation, LLC
Claims Bar Date: 10/22/12

Priority Sequence

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
	Bldg Building 12, Room 256 Albany NY 12240					
000002 070 UC	R.W. Larson Associates, P.C. c/o GETMAN & BIRYLA, LLP 800 Rand Building 14 Lafayette Square Buffalo, New York 14203-1995	Unsecured (2-1) Mechanic's Liens (2-2) Amending claim from secured to unsecured	Filed 07/27/12 (2-1) Mechanic's Liens (2-2) Amending claim from secured to unsecured	\$0.00	\$93,756.15	\$93,756.15
000003B 070 UC	New York State Department of Taxation & Finance Bankruptcy Section PO Box 5300 Albany, NY 12205-0300	Unsecured See Order 3/5/14		\$0.00	\$388,703.94	\$93,291.49
000004 070 UC	Time Warner Cable Media Sales (3689) c/o Szabo Associates, Inc. 3355 Lenox Road NE, 9th Floor Atlanta, GA 30326	Unsecured	Filed 06/10/10	\$0.00	\$3,637.15	\$3,637.15
000005 070 UC	Acushnet Company PO Box 965 Fairhaven MA 02719	Unsecured	Filed 06/11/10	\$0.00	\$7,404.64	\$7,404.64
000006 070 UC	EMPIRE MERCHANTS NORTH PO BOX 10 COXSACKIE NY 12051 PHONE (800)-724-3960	Unsecured	Filed 06/14/10	\$0.00	\$3,609.67	\$3,609.67
000007 070 UC	The CIT Group/Commercial Services Inc. 11 West 42nd Street New York, NY 10036	Unsecured	Filed 06/14/10	\$0.00	\$15,093.28	\$15,093.28
000008 070 UC	Maplevalle Farms Inc 8956 West Main St Clymer NY 14724	Unsecured	Filed 06/14/10	\$0.00	\$11,375.38	\$11,375.38
000009 070 UC	Assessment Evaluation Inc 800 State St #400 Erie PA 16507	Unsecured Amended by #213	Filed 06/14/10	\$0.00	\$3,375.00	\$0.00
000010 070 UC	Golfer's Lifestyle Magazine, Inc. c/o Aaron, Dautch, Sternberg & Lawson, L 43 Court Street, Suite 730 Buffalo, NY 14202	Unsecured	Filed 06/14/10	\$0.00	\$3,563.44	\$3,563.44

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: June 10, 2014

Case Number: 10-15099(PMC)
Debtor Name: Kiebler Recreation, LLC
Claims Bar Date: 10/22/12

Priority Sequence

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000012 070 UC	Farmers Mill Inc. 118 Kendrick Street Box 627 Sherman, NY 14781	Unsecured (12-1) goods and services	Filed 06/16/10	\$0.00	\$401.65	\$401.65
000013 070 UC	SOUTH SHORE SLUSH PUPPIE INC 644 E 5TH ST ERIE PA 16507	Unsecured	Filed 06/16/10	\$0.00	\$519.80	\$519.80
000014 070 UC	Win-Sum Ski Corp dba Holiday Valley c/o David Trathan PO Box 370 Ellicottville, NY 14731	Unsecured	Filed 06/16/10	\$0.00	\$180.00	\$180.00
000015 070 UC	Thomas R. Carney (Erie Allsnax) 1145 Fair Avenue Erie, PA 16511	Unsecured	Filed 06/16/10	\$0.00	\$369.50	\$369.50
000016 070 UC	HERITAGE FOODSERVICE EQUIP. P.O. BOX 8710 FORT WAYNE, IN 46808-1149	Unsecured	Filed 06/16/10	\$0.00	\$1,042.07	\$1,042.07
000017 070 UC	KAYLINE COMPANY PO BOX 603207 CLEVELAND, OH 44103	Unsecured	Filed 06/16/10	\$0.00	\$5,492.38	\$5,492.38
000018 070 UC	Vincent Cross Executor of the Estate of Norbert Cross c/of Lawrence C. Bolla, Esquire The Quinn Law Firm 2222 West Grandview Blvd. Erie, PA 16506	Unsecured (18-1) Secured by Real Estate; Interest Rate of 12%	Filed 09/07/11	\$0.00	\$4,249,890.21	\$4,249,890.21
000019 070 UC	Vincent Cross Executor of the Estate of Norbert Cross c/of Lawrence C. Bolla, Esquire The Quinn Law Firm 2222 West Grandview Blvd. Erie, PA 16506	Unsecured (19-1) Secured by Real Estate; Interest Rate of 12%	Filed 09/07/11	\$0.00	\$4,249,890.21	\$4,249,890.21
000020 070 UC	RKK ENTERPRISES LLC. P.O. BOX 25587 GARFIELD HTS, OH 44125	Unsecured	Filed 06/17/10	\$0.00	\$855.00	\$855.00
000021 070 UC	NESAC/SNOCOUNTRY P.O. BOX 505 LEBANON, NH 03766	Unsecured	Filed 06/18/10	\$0.00	\$5,812.03	\$5,812.03
000022 070 UC	FRANTZ & RUSSELL SANITARY INC. 1428 FOOTE AVE. EXT. JAMESTOWN, NY 14701	Unsecured	Filed 06/17/10	\$0.00	\$344.80	\$344.80

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: June 10, 2014

Case Number: 10-15099(PMC)
Debtor Name: Kiebler Recreation, LLC
Claims Bar Date: 10/22/12

Priority Sequence

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000023 070 UC	Martinelli Enterprises, Inc 1884 Mason Drive Jamestown, NY 14701	Unsecured (23-1) Service and Repairs to Overhead Doors	Filed 06/21/10	\$0.00	\$1,434.88	\$1,434.88
000024 070 UC	AAA-MAIL STOP 2 1000 AAA DRIVE HEATHROW, FL 32746-5063	Unsecured (24-1) Licensing Fee	Filed 06/21/10	\$0.00	\$1,575.00	\$1,575.00
000025 070 UC	Brandi Insurance Brokerage LLC P.O. Box 96 Glens Falls, NY 12801	Unsecured DISALLOWED, SEE ORDER 2/18/14	Filed 06/21/10	\$0.00	\$3,500.00	\$0.00
000026 070 UC	RAY SHOWMAN JR.EXCAVATING, INC 12671 ROUTE 19S P.O. BOX 646 WATERFORD, PA 16441-0646	Unsecured (26-1) services performed -- snow removal	Filed 06/21/10	\$0.00	\$3,189.69	\$3,189.69
000027 070 UC	Sanford Company 4736 Pittsburgh Ave. Erie, PA 16509	Unsecured (27-1) sp	Filed 06/18/10	\$0.00	\$510.23	\$510.23
000028 070 UC	Callaway Golf Company c/o GETMAN & BIRYLA, LLP 800 Rand Building 14 Lafayette Square Buffalo, New York 14203-1995	Unsecured (28-1) Goods sold on credit account	Filed 06/21/10	\$0.00	\$26,820.87	\$26,820.87
000029 070 UC	SKI AREAS OF NEW YORK, INC. 2144 CURRIE RD PO BOX 277 TULLY, NY 13159	Unsecured	Filed 06/22/10	\$0.00	\$1,567.41	\$1,567.41
000030 070 UC	Taylor Made Golf Company, Inc., dba Taylor-Adidas c/o GETMAN & BIRYLA, LLP 800 Rand Building 14 Lafayette Square Buffalo, New York 14203-1995	Unsecured (30-1) Goods sold on a credit account basis	Filed 06/22/10	\$0.00	\$4,219.53	\$4,219.53
000031 070 UC	JACK'S REPAIR SHOP, INC. 9994 BAILEY HILL RD. SHERMAN, NY 14781	Unsecured	Filed 06/21/10	\$0.00	\$21.00	\$21.00
000032 070 UC	WAXCESSORIES 20 COMMERCIAL DRIVE DRACUT, MA 01826	Unsecured	Filed 06/21/10	\$0.00	\$735.86	\$735.86
000033 070 UC	ARTHUR R. GREN CO.,INC. 1886 MASON DR. JAMESTOWN, NY 14701-9633	Unsecured Amended by #235	Filed 06/21/10	\$0.00	\$2,762.96	\$0.00
000034 070 UC	SNYDER'S NAPA AUTO PARTS, INC. 955 NORTH CENTER ST. CORY, PA 16407	Unsecured	Filed 06/21/10	\$0.00	\$1,235.96	\$1,235.96

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: June 10, 2014

Case Number: 10-15099(PMC)
Debtor Name: Kiebler Recreation, LLC
Claims Bar Date: 10/22/12

Priority Sequence

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000035 070 UC	Cleveland Golf/ Srixon c/o GETMAN & BIRYLA, LLP 800 Rand Building 14 Lafayette Square Buffalo, New York 14203-1995	Unsecured (35-1) Goods sold on credit account basis	Filed 06/22/10	\$0.00	\$3,105.28	\$3,105.28
000036 070 UC	UPSTATE CONSULTANTS LLC 80 OAKLAND PLACE BUFFALO, NY 14222	Unsecured	Filed 06/21/10	\$0.00	\$17,500.00	\$17,500.00
000037 070 UC	Artisans Inc. c/o GETMAN & BIRYLA, LLP 800 Rand Building 14 Lafayette Square Buffalo, New York 14203-1995	Unsecured (37-1) Goods sold	Filed 06/22/10	\$0.00	\$16,234.49	\$16,234.49
000038 070 UC	PNC Bank P.O. Box 94982 Cleveland, OH 44101	Unsecured (38-1) collateral-unsec. credit card/////2560 (38-1) submitted by Donna J. Cibrik	Filed 06/23/10	\$0.00	\$17,421.88	\$17,421.88
000039 070 UC	EASTERN PACIFIC APPAREL INC PO BOX 72 BRATTLEBORO, VT 05302-0072	Unsecured (39-1) Goods Sold	Filed 06/23/10	\$0.00	\$2,875.39	\$2,875.39
000040 070 UC	BUFFALO HOTEL SUPPLY CO. INC 375 COMMERCE DR. P.O. BOX 646 AMHERST, NY 14226-0646	Unsecured	Filed 06/23/10	\$0.00	\$11,846.65	\$11,846.65
000041 070 UC	McCarty Printing Corp. 246 E. 7th Street Erie, PA 16503	Unsecured	Filed 06/23/10	\$0.00	\$10,821.77	\$10,821.77
000042 070 UC	PNC Bank, National Association c/o Drew T. Parobek Vorys, Sater, Seymour and Pease LLP 2100 One Cleveland Cntr, 1375 E 9th St Cleveland, OH 44114-1724	Unsecured	Filed 10/22/12	\$0.00	\$2,340,102.91	\$2,340,102.91
000043 070 UC	REINHART FOODSERVICE LLC 226 EAST VIEW DR. MT. PLEASANT, PA 15666	Unsecured Amended by #234	Filed 06/24/10	\$0.00	\$8,804.80	\$0.00
000044 070 UC	MICHAEL E. BAKER PO BOX 329 CORY, PA 16407	Unsecured (44-1) services performed	Filed 06/24/10	\$0.00	\$1,304.00	\$1,304.00
000045 070 UC	% AT&T Corp James Grudus, Esq. One AT&T Way, Room 3A218 Bedminster, NJ 07921 Phone: (908) 234-3318 Fax: (832) 213-0157	Unsecured (45-1) See Attached	Filed 06/25/10	\$0.00	\$2,193.03	\$2,193.03

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: June 10, 2014

Case Number: 10-15099(PMC) Priority Sequence
Debtor Name: Kiebler Recreation, LLC
Claims Bar Date: 10/22/12

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000046 070 UC	Newmarket International Inc. ATTN: John Fellows 75 New Hampshire Ave. Portsmouth, NH 03801	Unsecured (46-1) sp	Filed 06/25/10	\$0.00	\$9,769.44	\$9,769.44
000047 070 UC	CBS Outdoor Inc. c/o Cheifetz Iannitelli Marcolini, P.C. 111 West Monroe Street, 17th Floor Phoenix, Arizona 85003	Unsecured (47-2) Services Performed (47-1) sp	Filed 09/21/12	\$0.00	\$26,578.44	\$26,578.44
000048 070 UC	JPS Enterprises 7650 Birkmire Drive Fairview, PA 16415	Unsecured (48-1) rental income due	Filed 06/28/10	\$0.00	\$7,798.70	\$7,798.70
000049 070 UC	Simon Building Products/ McClure Johnston Company 7650 Blrk mire Drive Fairview, PA 16415	Unsecured (49-1) sold building materials	Filed 06/28/10	\$0.00	\$3,617.59	\$3,617.59
000050 070 UC	POTRATZ FLORAL SHOP & GREENHOUSES, INC. 1418 BUFFALO RD. ERIE, PA 16503	Unsecured Amended by #243	Filed 06/28/10	\$0.00	\$8,541.50	\$0.00
000051 070 UC	Smith Sports Optics The Westman Law Firm 300 E. 6th Street Jamestown, NY 14701	Unsecured (51-1) goods sold	Filed 06/28/10	\$0.00	\$18,000.00	\$18,000.00
000052 070 UC	GBL CONSTRUCTION LLC 1523 EVANS CITY RD EVANS CITY PA 16033 724-452-4653	Unsecured	Filed 06/28/10	\$0.00	\$10,484.80	\$10,484.80
000053 070 UC	SANDERS MARKET FRESH FOODS 826 N CENTER STREET Corry PA, PA 16407-1226	Unsecured	Filed 06/28/10	\$0.00	\$364.72	\$364.72
000054 070 UC	Richard & Carol Loll 6350 Platz Road Fairview, PA 16415	Unsecured	Filed 06/28/10	\$0.00	\$21.85	\$21.85
000055 070 UC	WINTERSTEIGER 4705 AMELIA EARHART DRIVE SALT LAKE CITY, UT 84116-2876	Unsecured	Filed 06/28/10	\$0.00	\$838.38	\$838.38
000056 070 UC	Ecolab Inc 655 Lone Oak Dr Eagan MN 55121	Unsecured	Filed 06/28/10	\$0.00	\$1,434.50	\$1,434.50
000057 070 UC	NOCO Energy 2440 Sheridan Dr Tonawanda NY 14174	Unsecured	Filed 06/29/10	\$0.00	\$2,605.65	\$2,605.65

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: June 10, 2014

Case Number: 10-15099(PMC) Priority Sequence
 Debtor Name: Kiebler Recreation, LLC
 Claims Bar Date: 10/22/12

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000058 070 UC	Johnson Controls Inc Attn: Brian Wilderman 507 E Michigan St St Milwaukee WI 53202	Unsecured	Filed 06/28/10	\$0.00	\$10,764.23	\$10,764.23
000059 070 UC	WHITEMAN OSTERMAN & HANNA LLP ONE COMMERCE PLAZA ALBANY, NY 12260	Unsecured	Filed 06/28/10	\$0.00	\$20,348.89	\$20,348.89
000060 070 UC	Lamar Advertising Co. Attn: Credit Department PO Box 66338 Baton Rouge, LA 70896	Unsecured Amended by #198	Filed 06/28/10	\$0.00	\$1,300.00	\$0.00
000061 070 UC	Perrin Souvenir Distrib. Inc. 5320 Rusche Dr., NW Comstock Park, MI 49321	Unsecured	Filed 06/28/10	\$0.00	\$1,329.09	\$1,329.09
000062 070 UC	IDS VIRTUAL DEPOT INC 443 BUFFALO ST JAMESTOWN, NY 14701	Unsecured	Filed 06/30/10	\$0.00	\$25.86	\$25.86
000063 070 UC	MANUAL WOODWORKERS & WEAVERS 3737 HOWARD GAP ROAD HENDERSONVILLE, NC 28792	Unsecured	Filed 06/30/10	\$0.00	\$39.53	\$39.53
000064 070 UC	BMP INVESTMENTS, LLC 7930 WEST CALLA RD CANFIELD, OH 44406-9440	Unsecured	Filed 07/01/10	\$0.00	\$70,225.00	\$70,225.00
000065 070 UC	NGM Insurance 55 West ST Keene NH 03431	Unsecured	Filed 07/01/10	\$0.00	\$15,000.00	\$15,000.00
000066 070 UC	CHAMPION BOLT, INC. P.O. BOX 6291 ERIE, PA 16512	Unsecured	Filed 07/02/10	\$0.00	\$480.30	\$480.30
000067 070 UC	Solar Winds Worldwide LLC 3711 S Mopac Expressway Bldg #2 Austin TX 78746	Unsecured	Filed 07/02/10	\$0.00	\$1,995.00	\$1,995.00
000068 070 UC	SOUTHERN WINE & SPIRITS OF UPSTATE NEW YORK, INC. 3063 COURT STREET SYRACUSE, NY 13208	Unsecured	Filed 07/27/12	\$0.00	\$3,050.69	\$3,050.69
000069 070 UC	Todd & Allison Baughman 601 Oakcrest Drive Wadsworth, OH 44281	Unsecured	Filed 07/06/10	\$0.00	\$30,518.00	\$30,518.00

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Debtor Name: Kiebler Recreation, LLC
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Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000070 070 UC	AHEAD ATTN: A/R DEPT. 270 SAMUEL BARNET BLVD. NEW BEDFORD, MA 02745	Unsecured	Filed 07/07/10	\$0.00	\$3,814.47	\$3,814.47
000071 070 UC	MOBILE COMMUNICATION SERVICE INC 1634 CONNEEAUT LAKE RD PO BOX 1234 MEADVILLE PA 16335	Unsecured	Filed 07/07/10	\$0.00	\$1,020.00	\$1,020.00
000072 070 UC	Pitney Bowes Inc 4901 Belfort Rd, Ste 120 Jacksonville FL 32256	Unsecured	Filed 07/07/10	\$0.00	\$20,571.93	\$20,571.93
000073 070 UC	OfficeMax 263 Shuman Blvd. Naperville, IL 60563-1255	Unsecured	Filed 07/08/10	\$0.00	\$3,068.01	\$3,068.01
000074 070 UC	American Hotel Register c/o RMS Bankruptcy Recovery Services P.O. Box 5126 Timonium, Maryland 21094	Unsecured	Filed 07/08/10	\$0.00	\$1,351.32	\$1,351.32
000075 070 UC	Marlin Leasing Corporation 300 Fellowship Road Mount Laurel, New Jersey 08054 ATTN: Bankruptcy	Unsecured (75-2) Equipment Lease(75-3) Equipment Lease	Filed 01/31/13	\$0.00	\$3,291.05	\$3,291.05
000076 070 UC	Mental Headgear Commercial Collection Solutions, Inc. P.O. Box 4156 Seal Beach, CA 90740	Unsecured (76-1) goods sold	Filed 07/13/10	\$0.00	\$3,022.51	\$3,022.51
000077 070 UC	Dean Dairy Holdings, LLC c/o Alex D. Madrazo 2711 North Haskell Avenue, Suite 3400 Dallas, TX 75204	Unsecured (77-1) sp	Filed 07/12/10	\$0.00	\$306.45	\$306.45
000078 070 UC	Larry & Kristen S. Stimpert 215 Deer Run Dr. Butler, PA 16001	Unsecured	Filed 07/14/10	\$0.00	\$201.70	\$201.70
000079 070 UC	National Grid 300 Erie Blvd West Syracuse, NY 13202 Attn: AP -Bankruptcy Dept. C-1	Unsecured (79-1) utility - electric(79-2) utility - electric	Filed 08/02/12	\$0.00	\$183,439.10	\$183,439.10
000080 070 UC	VENANGO PLUMBING & HEATING SUPPLY COMPANY, INC. db c/o William Ilecki 14 LAFAYETTE SQ STE 1440 BUFFALO, NY 14203	Unsecured	Filed 07/16/10	\$0.00	\$60,702.44	\$60,702.44

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000081 070 UC	Harris Beach PLLC 726 Exchange Street, Suite 1000 Buffalo, NY 14210	Unsecured	Filed 07/16/10	\$0.00	\$3,801.99	\$3,801.99
000082 070 UC	GE Appliances c/o Michael B. Bach 25 Whitney Drive, Suite 10 Milford, OH 45150	Unsecured (82-1) sp	Filed 07/19/10	\$0.00	\$174.22	\$174.22
000083 070 UC	Jerald & Diane Gardner 89 Radcliffe Rd. Buffalo, NY 14214	Unsecured	Filed 07/19/10	\$0.00	\$3,379.87	\$3,379.87
000084 070 UC	Golfer's Lifestyle Magazine, Inc. c/o Aaron, Dautch, Sternberg & Lawson 43 Court Street, Suite 730 Buffalo, NY 14202	Unsecured Duplicate of #10	Filed 07/21/10	\$0.00	\$3,563.44	\$0.00
000085 070 UC	WILLIAM L WATSON CO INC 8064 N MAIN ST EDEN, NY 14057 716-992-3220	Unsecured	Filed 07/21/10	\$0.00	\$1,218.99	\$1,218.99
000086A 070 UC	New York State Department of Taxation and Finance Bankruptcy Section P.O. Box 5300 Albany, NY 12205-0300	Unsecured DISALLOWED, SEE ORDER 3/5/14	Filed 07/23/10	\$0.00	\$421,006.13	\$0.00
000086B 070 UC	New York State Department of Taxation and Finance Bankruptcy Section P.O. Box 5300 Albany, NY 12205-0300	Unsecured DISALLOWED, SEE ORDER 3/5/14	Filed 07/23/10	\$0.00	\$5,412.08	\$0.00
000087 070 UC	YAPLE'S VACUUM CLEANER & SEWING CENTER INC. 801 W 26TH ST. ERIE, PA 16508	Unsecured (87-1) sp	Filed 07/26/10	\$0.00	\$531.20	\$531.20
000088 070 UC	Robert O'Leary Trust 535 Greenmont Drive Canfield, OH 44406	Unsecured 4/08	Filed 07/26/10	\$0.00	\$113,845.97	\$113,845.97
000089 070 UC	Robert O'Leary Trust 535 Greenmont Drive Canfield, OH 44406	Unsecured 5/07	Filed 07/26/10	\$0.00	\$135,941.69	\$135,941.69
000090 070 UC	COMPLETE FABRICATION & MACHINE STONE DIVISION 655 RIVER ROAD NORTH TONAWANDA, NY 14120	Unsecured	Filed 08/04/10	\$0.00	\$6,466.81	\$6,466.81

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000091 070 UC	Tharanco Group/Greg Norman 99 Hook Road Bayone, NJ 07731	Unsecured	Filed 08/02/10	\$0.00	\$4,082.69	\$4,082.69
000092 070 UC	DeRags, Inc. (dba Mental) 118 Ava Drive Hewitt, TX 76643	Unsecured	Filed 08/02/10	\$0.00	\$1,070.83	\$1,070.83
000093 070 UC	IN THE SWIM 320 Industrial Drive West Chicago, IL 60185	Unsecured (93-1) sp	Filed 08/02/10	\$0.00	\$1,615.72	\$1,615.72
000094 070 UC	Computerized Security Systems dba Saflok 31750 Sherman Avenue Madison Heights, MI 48071	Unsecured (94-1) goods sold, services performed	Filed 08/02/10	\$0.00	\$45,867.10	\$45,867.10
000095 070 UC	Chromate Industrial Corp. 100 DaVinci Drive Bohemia, NY 11716	Unsecured (95-1) goods sold	Filed 08/06/10	\$0.00	\$127.87	\$127.87
000096 070 UC	BERN UNLIMITED PO BOX 1284 DUXBURY, MA 02332	Unsecured	Filed 08/09/10	\$0.00	\$3,840.11	\$3,840.11
000097 070 UC	Mode Avalanche Inc 3980 Boul Hamel Quebec (QC) G1P 2J2	Unsecured	Filed 08/09/10	\$0.00	\$15,669.38	\$15,669.38
000098 070 UC	BEMUS BAY POPS INC. 617 WASHINGTON STREET JAMESTOWN, NY 14701	Unsecured (98-1) Advertising sponsorship	Filed 08/11/10	\$0.00	\$5,000.00	\$5,000.00
000099B 070 UC	Premium Coffee & Water Co of Erie PO Box 9205 Erie, PA 16505-8205	Unsecured (99-1) Claim for Coffee & Water Service (99-1) priority claim under 11 U.S.C. Sec 503(b)(9)	Filed 08/11/10	\$0.00	\$3,497.94	\$3,497.94
000100A 070 UC	Internal Revenue Service P.O. Box 21126 Phialdelphia, PA 19114	Unsecured WITHDRAWN, DOC #554	Filed 09/16/10	\$0.00	\$0.00	\$0.00
000100B 070 UC	Internal Revenue Service P.O. Box 21126 Phialdelphia, PA 19114	Unsecured WITHDRAWN, DOC. #554	Filed 09/16/10	\$0.00	\$0.00	\$0.00
000101 070 UC	Bimbo Bakeries USA 255 Business Ct Drive Horsham, PA 19044	Unsecured (101-1) Goods Sold	Filed 08/12/10	\$0.00	\$31.79	\$31.79
000102 070 UC	Corry Lumber & True Value Hardware 630 E. Columbus Avenue Corry, PA 16407	Unsecured	Filed 08/12/10	\$0.00	\$4,198.72	\$4,198.72

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000103 070 UC	The Seasons at Greenwood Forest Condominium PO Box 360 Findley Lake, NY 14736	Unsecured	Filed 08/16/10	\$0.00	\$66,991.00	\$66,991.00
000104 070 UC	Chataqua County Landfill 3889 Towerville Road Jamestown, NY 14701	Unsecured (104-1) Services Provided (Disposal Service)	Filed 08/16/10	\$0.00	\$4,483.53	\$4,483.53
000105 070 UC	Ridgeview Condominium P O Box 360 Findley Lake, NY 14736	Unsecured (105-1) Unpaid sponsor assessments	Filed 08/16/10	\$0.00	\$8,330.48	\$8,330.48
000106 070 UC	TaylorMade Adidas Golf Company ATTN: Christina Leilua -- CR. Dept. 5545 Fermi Ct. Carlsbad, CA 92008	Unsecured (106-1) sp	Filed 08/16/10	\$0.00	\$19,219.53	\$19,219.53
000107 070 UC	On Deck Capital, Inc. 2711 Jefferson Davis Hwy, Suite 333 Arlington, VA 22202	Unsecured	Filed 08/16/10	\$0.00	\$24,694.50	\$24,694.50
000108 070 UC	NORTH EAST GLASS, INC. 10806 CLINTON ST. NORTH EAST, PA 16428	Unsecured	Filed 08/16/10	\$0.00	\$421.79	\$421.79
000109 070 UC	Richard Boerst PO Box 489 Sherman NY 14781	Unsecured	Filed 08/18/10	\$0.00	\$100,000.00	\$100,000.00
000110 070 UC	PREMIUM-VAGO COFFEE ROASTERS 2510 HAMBURG TURNPIKE LACKAWANNA, NY 14218	Unsecured (110-1) Goods Sold	Filed 08/19/10	\$0.00	\$3,467.65	\$3,467.65
000111 070 UC	AMERICAN LEISURE CORP. 414 AIRPORT EXECUTIVE PARK NANUET, NY 10954	Unsecured (111-1) Goods and Services	Filed 08/20/10	\$0.00	\$107,928.42	\$107,928.42
000112 070 UC	KOMBI P.O. BOX 8767 ESSEX JCT., VT 05451	Unsecured (112-1) goods sold (112-1) Peek N Peak Recreation Inc.	Filed 08/23/10	\$0.00	\$5,505.45	\$5,505.45
000113 070 UC	Fredrickson Builders Supply, Inc. PO Box 385 Cassadaga, NY 14718-0385	Unsecured	Filed 08/23/10	\$0.00	\$18,321.27	\$18,321.27
000114 070 UC	JGM Associates LP Attn: John Maurer 3590 Jeffrey Blvd. Buffalo, NY 14219-2390	Unsecured	Filed 08/23/10	\$0.00	\$114,101.00	\$114,101.00

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000115 070 UC	Charles Kleman 12601 Mastique Beach Blvd. Unit 1 Fort Myers, FL 33908	Unsecured Amended by #215	Filed 08/24/10	\$0.00	\$1,128,666.67	\$0.00
000116 070 UC	KELLY SHOLTIS 4006 ALLEGHENY ROAD ERIE, PA 16509	Unsecured See order 5/15/14	Filed 08/25/10	\$0.00	\$800.00	\$800.00
000117 070 UC	INTERNET BROADCASTING SYSTEMS 355 RANDOLPH AVE. SAINT PAUL, MN 55102	Unsecured (117-1) Services Performed - Advertising	Filed 08/27/10	\$0.00	\$2,592.50	\$2,592.50
000118 070 UC	MUCHELLE VAHL 9414 BAILEY HILL RD. CLYMER, NY 14724	Unsecured	Filed 08/26/10	\$0.00	\$250.00	\$250.00
000119 070 UC	Meritain Health Inc Hodgson Russ LLP Michael E Reyen 140 Pearl St Buffalo NY 14202	Unsecured	Filed 08/26/10	\$0.00	\$2,663.95	\$2,663.95
000120 070 UC	Richard Zink Southern Tier West Regional 4039 Route 219 #200 Salamanca NY 14779	Unsecured	Filed 08/26/10	\$0.00	\$73,074.70	\$73,074.70
000121 070 UC	Certilman Balin Adler & Hyman, LLP. 90 Merrick Avenue East Meadow, New York 11554	Unsecured (121-1) Legal Services Rendered	Filed 08/27/10	\$0.00	\$10,500.00	\$10,500.00
000122B 070 UC	Pepsi Beverages Co. dba The Pepsi Bottling Group c/o Joseph D. Frank Frank/Gecker LLP 325 North LaSalle Street, Suite 625 Chicago, Illinois 60654	Unsecured (122-1) goods sold (122-1) see attached Addendum to Proof of Claim	Filed 08/27/10	\$0.00	\$6,952.37	\$6,952.37
000123 070 UC	WESTBURGH ELECTRIC, INC. 16 SCOTT ST. P.O. BOX 1319 JAMESTOWN, NY 14702-1319	Unsecured	Filed 08/30/10	\$0.00	\$412.68	\$412.68
000124 070 UC	VIDAL ELECTRIC LLC P.O. BOX 564 SHERMAN, NY 14781	Unsecured	Filed 08/30/10	\$0.00	\$5,851.06	\$5,851.06
000125 070 UC	PERSONIUS MELBER LLP 2100 MAIN PLACE TOWER BUFFALO, NY 14202	Unsecured	Filed 08/31/10	\$0.00	\$1,882.43	\$1,882.43

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000126 070 UC	CANTERBURY WOODS ASSOC. P.O. BOX 360 FINDLEY LAKE, NY 14736	Unsecured	Filed 08/31/10	\$0.00	\$504,365.00	\$504,365.00
000127 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured Paid from sale proceeds.	Filed 08/31/10	\$0.00	\$196.73	\$196.73
000128 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured Paid from sale proceeds.	Filed 08/31/10	\$0.00	\$391.69	\$391.69
000129 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured Paid from sale proceeds.	Filed 08/31/10	\$0.00	\$433.52	\$433.52
000130 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured Paid from sale proceeds.	Filed 08/31/10	\$0.00	\$640.40	\$640.40
000131 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured Paid from sale proceeds.	Filed 08/31/10	\$0.00	\$1,068.53	\$1,068.53
000132 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured Paid from sale proceeds.	Filed 08/31/10	\$0.00	\$1,148.40	\$1,148.40
000133 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured Paid from sale proceeds.	Filed 08/31/10	\$0.00	\$1,366.22	\$1,366.22
000134 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured Paid from sale proceeds.	Filed 08/31/10	\$0.00	\$1,423.94	\$1,423.94
000135 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured Paid from sale proceeds.	Filed 08/31/10	\$0.00	\$1,657.21	\$1,657.21
000136 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured Paid from sale proceeds.	Filed 08/31/10	\$0.00	\$1,800.50	\$1,800.50
000137 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured Paid from sale proceeds.	Filed 08/31/10	\$0.00	\$2,007.83	\$2,007.83
000138 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured Paid from sale proceeds.	Filed 08/31/10	\$0.00	\$2,594.13	\$2,594.13
000139 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured Paid from sale proceeds.	Filed 08/31/10	\$0.00	\$2,667.93	\$2,667.93

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000140 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$2,758.68	\$2,758.68
000141 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$3,971.86	\$3,971.86
000142 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$4,417.14	\$4,417.14
000143 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$5,940.77	\$5,940.77
000144 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$6,504.81	\$6,504.81
000145 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$6,524.75	\$6,524.75
000146 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$7,578.20	\$7,578.20
000147 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$8,255.33	\$8,255.33
000148 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$9,282.01	\$9,282.01
000149 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$14,179.90	\$14,179.90
000150 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$14,489.27	\$14,489.27
000151 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$17,040.38	\$17,040.38
000152 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$22,760.73	\$22,760.73
000153 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$24,534.54	\$24,534.54

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000154 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$27,937.15	\$27,937.15
000155 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$29,380.61	\$29,380.61
000156 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$38,504.40	\$38,504.40
000157 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$39,041.23	\$39,041.23
000158 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$39,041.23	\$39,041.23
000159 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$39,041.23	\$39,041.23
000160 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$41,936.85	\$41,936.85
000161 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$43,431.34	\$43,431.34
000162 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$55,742.52	\$55,742.52
000163 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$63,301.70	\$63,301.70
000164 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$67,531.28	\$67,531.28
000165 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$72,524.61	\$72,524.61
000166 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$92,943.89	\$92,943.89
000167 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$162,221.13	\$162,221.13

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Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000168 070 UC	Chautauqua Cnty Dept Of Finance 3 North St Mayville NY 14757-1007	Unsecured	Filed 08/31/10 Paid from sale proceeds.	\$0.00	\$297,549.21	\$297,549.21
000169 070 UC	The Huntington National Bank c/o Ingrid C. Palermo, Esq. Bond, Schoeneck & King, PLLC 350 Linden Oaks, Suite 310 Rochester, NY 14625	Unsecured	Filed 10/18/12 (169-1) See SCHEDULE A	\$0.00	\$6,298,021.17	\$6,298,021.17
000170 070 UC	County of Chautaugua Industrial Development Survey 200 Harrison Street Jamestown, NY 14701	Unsecured	Filed 09/01/10	\$0.00	\$49,645.97	\$49,645.97
000171 070 UC	County of Chautaugua Industrial Development Survey 200 Harrison Street Jamestown, NY 14701	Unsecured	Filed 09/01/10	\$0.00	\$66,194.65	\$66,194.65
000172 070 UC	FINE POINT PUBLIC RELATIONS & ADVERTISING 250 MISTWOOD DR. TALLMADGE, OH 44278	Unsecured	Filed 09/01/10	\$0.00	\$7,426.88	\$7,426.88
000173 070 UC	The Huntington National Bank (ADMINISTRATIVE) c/o Ingrid C. Palermo, Esq. Bond, Schoeneck & King, PLLC 350 Linden Oaks, Suite 310 Rochester, NY 14625	Unsecured	Filed 09/02/10 WITHDRAWN, DOC. #996	\$0.00	\$0.00	\$0.00
000174 070 UC	EAGLE SYSTEMS OF JAMESTOWN INC PO BOX 7 JAMESTOWN, NY 14702	Unsecured	Filed 09/02/10	\$0.00	\$395.44	\$395.44
000175 070 UC	EMERY TILE INC. 11280 EXMOOR DR. CONCORD, OH 44077	Unsecured	Filed 09/02/10	\$0.00	\$17,422.00	\$17,422.00
000176 070 UC	Stone Solutions LLC 38289 Willoughby Pkwy Willoughby OH 44094	Unsecured	Filed 09/02/10 (176-1) Goods Sold & Services Performed	\$0.00	\$8,120.00	\$8,120.00
000177 070 UC	Mohammed Osman c/o Ralph J. Palmisano, Esq. Evanchan & Palmisano, LLC 388 South Main Street, Suite 402 Akron, Ohio 44311	Unsecured	Filed 09/02/10 (177-1) Money Loaned	\$0.00	\$11,820.00	\$11,820.00
000178A 070 UC	Sport Obermeyer 115 Aspen Airport Business Center Aspen, CO 81601	Unsecured	Filed 11/20/12	\$0.00	\$603.14	\$603.14

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: June 10, 2014

Case Number: 10-15099(PMC) Priority Sequence
 Debtor Name: Kiebler Recreation, LLC
 Claims Bar Date: 10/22/12

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000179 070 UC	Textron Financial Corporation c/o Kenneth C. Johnson Bricker & Eckler LLP 100 South Third Street Columbus, OH 43215	Unsecured	Filed 10/19/12 (179-1) Equipment loan for various golf related equipment(179-2) Equipment loans for various golf related equipment.	\$0.00	\$697,353.20	\$697,353.20
000180 070 UC	DOUG DESHAZER 9057 BLACKSTONE ST. SPRING HILL, FL 34608	Unsecured	Filed 09/03/10	\$0.00	\$1,600.00	\$1,600.00
000181 070 UC	Jeremy Young, individually and on behalf of others similarly situated c/o Nicole T. Fiorelli 60 South Park Place Painesville, OH 44077	Unsecured	Filed 09/03/10 (181-1) Class Action Settlement	\$0.00	\$575,000.00	\$575,000.00
000182 070 UC	Chartis US Michelle A Levitt 175 Water St 18th Fl New York NY 10038	Unsecured	Filed 09/03/10 (182-1) Amount Filed: Unliquidated	\$0.00	\$0.00	\$0.00
000183 070 UC	Tarantino Foods Inc Michael F McPartlan 1763 Baseline Rd Grand Island NY 14072	Unsecured	Filed 09/03/10	\$0.00	\$32,253.53	\$32,253.53
000184 070 UC	Everbank Commercial Finance fka Tyris Vendor Financial 10 Waterview Blvd Parispany NY 07051	Unsecured	Filed 09/03/10	\$0.00	\$214,087.60	\$214,087.60
000185 070 UC	RATNIK INDUSTRIES, INC. 670 PHILLIPS RD. VICTOR, NY 14564	Unsecured	Filed 09/03/10	\$0.00	\$2,006.42	\$2,006.42
000186 070 UC	WILLIS OF N. H. ONE NEW HAMPSHIRE AVE SUITE 200 PEASE INTERNATIONAL TRADEPORT PORTSMOUTH, NH 03801	Unsecured	Filed 09/02/10 (186-1) sp	\$0.00	\$9,921.21	\$9,921.21
000187 070 UC	IMAGEWEAR INTERNATIONAL PO BOX 329 NEW KENSINGTON, PA 15068	Unsecured	Filed 09/03/10 (187-1) sp	\$0.00	\$622.50	\$622.50
000188 070 UC	Brian K. Behrens d/b/a BB Masonry Brian K. Behrens Estate c/o Robert J. Jeffery Esq. 33 East Main Street North East, PA 16428	Unsecured	Filed 09/03/10 (188-1) Services performe	\$0.00	\$57,677.88	\$57,677.88

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: June 10, 2014

Case Number: 10-15099(PMC)
Debtor Name: Kiebler Recreation, LLC
Claims Bar Date: 10/22/12

Priority Sequence

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000189 070 UC	C.A. CURTZE CO. 1717 EAST 12TH ST. P.O. BOX 797 ERIE, PA 16512	Unsecured	Filed 09/03/10 Paid; see Order 11/3/12, Doc. #306; priority portion of claim paid, balance disallowed.	\$0.00	\$52,357.84	\$0.00
000190 070 UC	R.J.B. CONSTRUCTION 5993 ROUTE 76 RIPLEY, NY 14775	Unsecured	Filed 09/07/10 Amount determined per invoices attached to claim	\$0.00	\$27,286.00	\$27,286.00
000191 070 UC	KEVIN BARTLETT - PORTABLE WELDING 11326 WILSON RD. NORTH EAST, PA 16428	Unsecured	Filed 09/07/10	\$0.00	\$3,780.00	\$3,780.00
000192 070 UC	R.W. Rowan & Daughters Clymer Hardware P.O. Box 325 Clymer, NY 14724	Unsecured	Filed 09/09/10	\$0.00	\$2,569.92	\$2,569.92
000193 070 UC	The Hite Company %Eric M Berman PC 100 Garden City Plaza #500A Garden City NY 11530	Unsecured	Filed 09/10/10	\$0.00	\$2,146.53	\$2,146.53
000194 070 UC	CONDE' NAST PUBLICATIONS P.O. Box 5350 New York, NY 10087-5350	Unsecured (194-1) sp	Filed 09/13/10	\$0.00	\$1,000.00	\$1,000.00
000195 070 UC	Brundage Snacks 1725 Center Road Columbus, PA 16405	Unsecured	Filed 09/14/10	\$0.00	\$1,602.41	\$1,602.41
000196 070 UC	Verizon Wireless PO BOX 3397 Bloomington, IL 61702	Unsecured (196-1) 8203	Filed 09/21/10	\$0.00	\$1,443.02	\$1,443.02
000197 070 UC	BMI 10 Music Square, E. Nashville, TN 37203	Unsecured	Filed 10/12/10	\$0.00	\$3,313.60	\$3,313.60
000198 070 UC	Lamar Advertising Co. Attn: Credit Department PO Box 66338 Baton Rouge, LA 70896	Unsecured Amends #60	Filed 10/12/10	\$0.00	\$9,186.70	\$9,186.70
000199 070 UC	New York State Department of Taxation and Finance Bankruptcy Section P.O. Box 5300 Albany, NY 12205-0300	Unsecured	Filed 11/05/10 DISALLOWED, SEE ORDER 3/5/14	\$0.00	\$7,144.26	\$0.00
000201 070 UC	New York State Department of Taxation and Finance Bankruptcy Section P.O. Box 5300	Unsecured	Filed 08/15/11 DISALLOWED, SEE ORDER 3/5/14	\$0.00	\$400.00	\$0.00

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: June 10, 2014

Case Number: 10-15099(PMC)
Debtor Name: Kiebler Recreation, LLC
Claims Bar Date: 10/22/12

Priority Sequence

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
	Albany, NY 12205-0300					
000204 070 UC	Pitney Bowes Global Financial Services 27 Waterview Drive Shelton, CT 06484	Unsecured	Filed 11/22/11	\$0.00	\$8,741.35	\$8,741.35
000205 070 UC	NOCO Energy 2440 Sherdan Dr Tonawanda NY 14174	Unsecured Duplicate of #57	Filed 06/15/12	\$0.00	\$2,605.65	\$0.00
000206 070 UC	TIME WARNER CABLE 120 PLAZA DR STE B VESTAL NY 13850	Unsecured	Filed 07/19/12	\$0.00	\$23,747.12	\$23,747.12
000207 070 UC	HFSE, INC ATTN BRIAN REED PO BOX 8710 FORT WAYNE IN 46898-8710	Unsecured	Filed 07/16/12	\$0.00	\$1,042.07	\$1,042.07
000208 070 UC	GUERIN RIFE PUTTERS LLC 1250 CENTRAL PARK DRIVE SANFORD, FL 32771	Unsecured	Filed 07/20/12	\$0.00	\$391.33	\$391.33
000209 070 UC	WINTERSTEIGER 4705 AMELIA EARHART DRIVE SALT LAKE CITY, UT 84116-2876	Unsecured	Filed 07/23/12	\$0.00	\$838.38	\$838.38
000210 070 UC	BAKER VEHICLE SYSTEMS, INC. 9035 FREEWAY DR. MACEDONIA, OH 44056	Unsecured	Filed 07/27/12	\$0.00	\$2,059.49	\$2,059.49
000211 070 UC	ERIC PETERS 910 SHERATON DRIVE, STE 400 MARS, PA 16046	Unsecured	Filed 07/25/12	\$0.00	\$1,795.57	\$1,795.57
000212 070 UC	IN THE SWIM 320 Industrial Drive West Chicago, IL 60185	Unsecured Duplicate of #93	Filed 07/27/12	\$0.00	\$1,615.72	\$0.00
000213 070 UC	ASSESSMENT EVALUATION INC. 800 STATE STREET, SUITE 400 ERIE, PA 16501-1322	Unsecured Amends #9	Filed 07/27/12	\$0.00	\$3,397.17	\$3,397.17
000214 070 UC	SuperMedia LLC 2200 W. Airfield Dr. DFW Airport, TX 75261	Unsecured	Filed 07/30/12	\$0.00	\$661.20	\$661.20
000215 070 UC	CHARLES J. KLEMAN 12601 MASTIQUE BEACH BLVD UNIT 1901 FORT MYERS, FL 33908	Unsecured Amends #115	Filed 07/30/12	\$0.00	\$1,145,333.00	\$1,145,333.00

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: June 10, 2014

Case Number: 10-15099(PMC) Priority Sequence
 Debtor Name: Kiebler Recreation, LLC
 Claims Bar Date: 10/22/12

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000216 070 UC	Fredrickson Builders Supply, Inc. PO Box 385 Cassadaga, NY 14718-0385	Unsecured	Filed 07/30/12 (216-1) ENTERED IN ERROR; PDF attached is Claim #217; there is no Claim #216	\$0.00	\$0.00	\$0.00
000217 070 UC	CAMP DAVID 7920 FOSTER OVERLAND PARK, KS 66204	Unsecured	Filed 07/30/12	\$0.00	\$923.07	\$923.07
000218 070 UC	Fredrickson Builders Supply, Inc. PO Box 385 Cassadaga, NY 14718-0385	Unsecured	Filed 07/30/12 Duplicate of #113	\$0.00	\$18,261.27	\$0.00
000219 070 UC	SnoCountry PO Box 505 Lebanon, NH 03766	Unsecured	Filed 07/30/12	\$0.00	\$4,975.00	\$4,975.00
000220 070 UC	SNYDER'S NAPA AUTO PARTS, INC. 955 NORTH CENTER ST. CORY, PA 16407	Unsecured	Filed 08/01/12 Duplicate of #34	\$0.00	\$1,235.96	\$0.00
000221 070 UC	HERITAGE FOODSERVICE EQUIP. P.O. BOX 8710 FORT WAYNE, IN 46808-1149	Unsecured	Filed 08/01/12 Duplicate of #16	\$0.00	\$1,042.07	\$0.00
000222 070 UC	Thomas R. Carney (Erie Allsnax) 1145 Fair Avenue Erie, PA 16511	Unsecured	Filed 08/01/12 DUPLICATE OF #15	\$0.00	\$369.50	\$0.00
000223 070 UC	National Grid 300 Erie Blvd West Syracuse, NY 13202 Attn: AP -Bankruptcy Dept. C-1	Unsecured	Filed 08/01/12 Duplicate of #79	\$0.00	\$183,439.10	\$0.00
000224A 070 UC	Brouse McDowell, LPA (ADMINISTRATIVE) 388 S. Main Street, Suite 500 Akron, OH 44311	Unsecured	Filed 08/02/12 SEE STIPULATON FOR WITHDRAWAL OF CLAIM 3/14/14	\$0.00	\$0.00	\$0.00
000225 070 UC	HOSPITALITY CAREERS ONLINE, INC. P.O. BOX 673682 DETROIT, MI 48267-3682	Unsecured	Filed 08/03/12 (225-1) services performed	\$0.00	\$850.00	\$850.00
000226 070 UC	BERN UNLIMITED PO BOX 1284 DUXBURY, MA 02332	Unsecured	Filed 08/03/12 Duplicate of #96	\$0.00	\$3,840.11	\$0.00
000227 070 UC	RAY SHOWMAN JR.EXCAVATING, INC 12671 ROUTE 19S P.O. BOX 646 WATERFORD, PA 16441-0646	Unsecured	Filed 08/03/12 Duplicate of #26	\$0.00	\$3,189.69	\$0.00

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: June 10, 2014

Case Number: 10-15099(PMC) Priority Sequence
 Debtor Name: Kiebler Recreation, LLC
 Claims Bar Date: 10/22/12

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000228 070 UC	NYS Hospitality & Tourism Association 1 Computer Drive South Albany NY 12205	Unsecured	Filed 08/06/12	\$0.00	\$923.04	\$923.04
000230 070 UC	The Burton Corporation dba Burton Snowboards Commercial Collection Solutions Inc PO Box 4156 Seal Beach CA 90740	Unsecured (230-1) Goods Sold	Filed 08/07/12	\$0.00	\$129,257.00	\$129,257.00
000231 070 UC	Cutter & Buck 701 N. 34th Street Suite 400 Seattle, WA 98103	Unsecured (231-1) goods sold	Filed 08/08/12	\$0.00	\$3,000.00	\$3,000.00
000232 070 UC	BRANDI INSURANCE GROUP P.O. BOX 96 GLENS FALLS, NY 12801	Unsecured PRIORITY DISALLOWED, SEE ORDER 2/18/14	Filed 08/22/12	\$0.00	\$2,500.00	\$2,500.00
000233 070 UC	HILLMON APPLIANCE DIST. 310 COMMERCE PARK DR. CRANBERRY TWP, PA 16066	Unsecured	Filed 08/23/12	\$0.00	\$8,016.78	\$8,016.78
000234 070 UC	Reinhart Foodservice LLC - PIT 100 Harborview Plaza Suite 110 La Crosse, WI 54601	Unsecured Amends #43	Filed 09/04/12	\$0.00	\$9,421.60	\$9,421.60
000235 070 UC	ARTHUR R. GREN CO., INC. 1886 MASON DR. Jamestown, NY 14701-9633	Unsecured Amends #33	Filed 10/09/12	\$0.00	\$1,284.48	\$1,284.48
000236 070 UC	CARL LILLIS & ASSOC., INC. 3091 MAYFIELD RD SUITE 315 CLEVELAND HEIGHTS, OH 44118	Unsecured	Filed 10/12/12	\$0.00	\$575.00	\$575.00
000237 070 UC	TaylorMade Adidas Golf Company ATTN: Christina Leilua -- CR. Dept. 5545 Fermi Ct. Carlsbad, CA 92008	Unsecured Duplicate of #106	Filed 10/15/12	\$0.00	\$19,219.53	\$0.00
000238 070 UC	JGM Associates, Limited Partnership c/o Hodgson Russ LLP Attn: James C. Thoman, Esq. 140 Pearl Street, Suite 100 Buffalo, New York 14202	Unsecured Duplicate of #114	Filed 10/16/12	\$0.00	\$114,101.00	\$0.00
000239 070 UC	US Foods, Inc. c/o Jack C. Neel 9399 W. Higgins Road, Ste. 600 Rosemont, IL 60018	Unsecured PRIORITY DISALLOWED, SEE ORDER 2/18/14	Filed 10/19/12	\$0.00	\$4,503.69	\$4,503.69

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Date: June 10, 2014

Case Number: 10-15099(PMC) Priority Sequence
 Debtor Name: Kiebler Recreation, LLC
 Claims Bar Date: 10/22/12

Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
000240A 070 UC	Hahn Loeser & Parks LLP Attn: Daniel A. DeMarco, Esq. 200 Public Square, Suite 2800 Cleveland, OH 44114	Unsecured WITHDRAWN, DOC. #995	Filed 10/22/12	\$0.00	\$0.00	\$0.00
000241A 070 UC	RSM McGladrey, Inc. Attn: T. Steven Blake 1001 Lakeside Avenue 1400 North Point Tower Cleveland, OH 44114	Unsecured WITHDRAWN, DOC. #994	Filed 10/22/12	\$0.00	\$0.00	\$0.00
000242 070 UC	Hershey Creamery Company 301 S Cameron Street Harrisburg, PA 17101	Unsecured	Filed 10/22/12	\$0.00	\$195.66	\$195.66
000243 070 UC	POTRATZ FLORAL SHOP & GREENHOUSES, INC. 1418 BUFFALO RD. ERIE, PA 16503	Unsecured Amends #50	Filed 10/29/12	\$0.00	\$9,165.87	\$9,165.87
000244 070 UC	KEVIN MORSE 1 WHISPER LANE WE JAMESTOWN, NY 14701	Unsecured TIMELY FILED - RULE 3002(b)(3)	Filed 01/14/13	\$0.00	\$1,000.00	\$1,000.00
000245 070 UC	Kings' Heating & Sheet Metal, Inc. 137 South Work Street, PO Box 43 Falconer, New York 14733	Unsecured TIMELY FILED - RULE 3002(b)(3)	Filed 01/14/13	\$0.00	\$16,000.00	\$16,000.00
000001 999 SC	GMAC P O Box 130424 Roseville, MN 55113	Secured (1-1) N09 CADIESCALADE VIN 1GYFK23279R237312	Filed 06/01/10	\$0.00	\$64,575.19	\$64,575.19
000011 999 SC	General Electric Capital Corporation Attn: LMG Department 300 E John Carpenter Frwy, Ste. 207 Irving, TX 75062	Secured (11-1) 2004 Ford Turtle Top vin 4HA21899 & 2002 Ford Van Terra vin 2HB76831	Filed 06/15/10	\$0.00	\$4,229.77	\$4,229.77
Case Totals:				\$295,412.45	\$26,928,316.55	\$24,543,858.33

Code #: Trustee's Claim Number, Priority Code, Claim Type

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 10-15099(PMC)

Case Name: Kiebler Recreation, LLC

Trustee Name: DAVID O. SIMON, TRUSTEE

Balance on hand \$

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
000001	GMAC	\$	\$	\$	\$
000011	General Electric Capital Corporation	\$	\$	\$	\$

Total to be paid to secured creditors \$

Remaining Balance \$

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee Fees: DAVID O. SIMON, TRUSTEE	\$	\$	\$
Trustee Expenses: DAVID O. SIMON, TRUSTEE	\$	\$	\$
Attorney for Trustee Fees: KOHRMAN, JACKSON & KRANTZ PLL	\$	\$	\$
Attorney for Trustee Expenses: KOHRMAN, JACKSON & KRANTZ PLL	\$	\$	\$
Accountant for Trustee Fees: BRIAN R. GREENE	\$	\$	\$
Charges: Clerk, U.S. Bankruptcy Court	\$	\$	\$
Fees: Office of the U.S. Trustee	\$	\$	\$

Total to be paid for chapter 7 administrative expenses \$ _____

Remaining Balance \$ _____

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Other: Pepsi Beverages Co. dba The Pepsi Bottli	\$ _____	\$ _____	\$ _____
Other: Premium Coffee & Water Co of Erie	\$ _____	\$ _____	\$ _____

Total to be paid for prior chapter administrative expenses \$ _____

Remaining Balance \$ _____

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ _____ must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000003A	New York State Department of	\$ _____	\$ _____	\$ _____
000202	State of New York	\$ _____	\$ _____	\$ _____

Total to be paid to priority creditors \$ _____

Remaining Balance \$ _____

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ _____ have been allowed and will be paid pro rata only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be _____ percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000002	R.W. Larson Associates, P.C.	\$	\$	\$
000004	Time Warner Cable Media Sales (3689)	\$	\$	\$
000005	Acushnet Company	\$	\$	\$
000006	EMPIRE MERCHANTS NORTH	\$	\$	\$
000007	The CIT Group/Commercial Services Inc.	\$	\$	\$
000008	Maplevalle Farms Inc	\$	\$	\$
000010	Golfer's Lifestyle Magazine, Inc.	\$	\$	\$
000012	Farmers Mill Inc.	\$	\$	\$
000013	SOUTH SHORE SLUSH PUPPIE INC	\$	\$	\$
000014	Win-Sum Ski Corp dba Holiday Valley	\$	\$	\$
000015	Thomas R. Carney (Erie Allsnax)	\$	\$	\$
000016	HERITAGE FOODSERVICE EQUIP.	\$	\$	\$
000017	KAYLINE COMPANY	\$	\$	\$
000018	Vincent Cross	\$	\$	\$
000019	Vincent Cross	\$	\$	\$
000020	RKK ENTERPRISES LLC.	\$	\$	\$
000021	NESAC/SNOCOUNTRY	\$	\$	\$

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000022	FRANTZ & RUSSELL SANITARY INC.	\$	\$	\$
000023	Martinelli Enterprises, Inc	\$	\$	\$
000024	AAA-MAIL STOP 2	\$	\$	\$
000026	RAY SHOWMAN JR.EXCAVATING, INC	\$	\$	\$
000027	Sanford Company	\$	\$	\$
000028	Callaway Golf Company	\$	\$	\$
000029	SKI AREAS OF NEW YORK, INC.	\$	\$	\$
000030	Taylor Made Golf Company, Inc., dba Taylor- Adidas	\$	\$	\$
000031	JACK'S REPAIR SHOP, INC.	\$	\$	\$
000032	WAXCESSORIES	\$	\$	\$
000034	SNYDER'S NAPA AUTO PARTS, INC.	\$	\$	\$
000035	Cleveland Golf/ Srixon	\$	\$	\$
000036	UPSTATE CONSULTANTS LLC	\$	\$	\$
000037	Artisans Inc.	\$	\$	\$
000038	PNC Bank	\$	\$	\$
000039	EASTERN PACIFIC APPAREL INC	\$	\$	\$
000040	BUFFALO HOTEL SUPPLY CO. INC	\$	\$	\$
000041	McCarty Printing Corp.	\$	\$	\$
000042	PNC Bank, National Association	\$	\$	\$

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000044	MICHAEL E. BAKER	\$	\$	\$
000045	% AT&T Corp	\$	\$	\$
000046	Newmarket International Inc.	\$	\$	\$
000047	CBS Outdoor Inc.	\$	\$	\$
000048	JPS Enterprises	\$	\$	\$
000049	Simon Building Products/	\$	\$	\$
000051	Smith Sports Optics	\$	\$	\$
000052	GBL CONSTRUCTION LLC	\$	\$	\$
000053	SANDERS MARKET FRESH FOODS	\$	\$	\$
000054	Richard & Carol Loll	\$	\$	\$
000055	WINTERSTEIGER	\$	\$	\$
000056	Ecolab Inc	\$	\$	\$
000057	NOCO Energy	\$	\$	\$
000058	Johnson Controls Inc	\$	\$	\$
000059	WHITEMAN OSTERMAN & HANNA LLP	\$	\$	\$
000061	Perrin Souvenir Distrib. Inc.	\$	\$	\$
000062	IDS VIRTUAL DEPOT INC	\$	\$	\$
000063	MANUAL WOODWORKERS & WEAVERS	\$	\$	\$
000064	BMP INVESTMENTS, LLC	\$	\$	\$
000065	NGM Insurance	\$	\$	\$

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000066	CHAMPION BOLT, INC.	\$	\$	\$
000067	Solar Winds Worldwide LLC	\$	\$	\$
000068	SOUTHERN WINE & SPIRITS	\$	\$	\$
000069	Todd & Allison Baughman	\$	\$	\$
000070	AHEAD	\$	\$	\$
000071	MOBILE COMMUNICATION SERVICE INC	\$	\$	\$
000072	Pitney Bowes Inc	\$	\$	\$
000073	OfficeMax	\$	\$	\$
000074	American Hotel Register	\$	\$	\$
000075	Marlin Leasing Corporation	\$	\$	\$
000076	Mental Headgear	\$	\$	\$
000077	Dean Dairy Holdings, LLC	\$	\$	\$
000078	Larry & Kristen S. Stimpert	\$	\$	\$
000079	National Grid	\$	\$	\$
000080	VENANGO PLUMBING & HEATING SUPPLY COMPANY, INC. db	\$	\$	\$
000081	Harris Beach PLLC	\$	\$	\$
000082	GE Appliances	\$	\$	\$
000083	Jerald & Diane Gardner	\$	\$	\$
000085	WILLIAM L WATSON CO INC	\$	\$	\$
000087	YAPLE'S VACUUM CLEANER &	\$	\$	\$

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000088	Robert O'Leary Trust	\$	\$	\$
000089	Robert O'Leary Trust	\$	\$	\$
000090	COMPLETE FABRICATION & MACHINE	\$	\$	\$
000091	Tharanco Group/Greg Norman	\$	\$	\$
000092	DeRags, Inc. (dba Mental)	\$	\$	\$
000093	IN THE SWIM	\$	\$	\$
000094	Computerized Security Systems	\$	\$	\$
000095	Chromate Industrial Corp.	\$	\$	\$
000096	BERN UNLIMITED	\$	\$	\$
000097	Mode Avalanche Inc	\$	\$	\$
000098	BEMUS BAY POPS INC.	\$	\$	\$
000099B	Premium Coffee & Water Co of Erie	\$	\$	\$
000101	Bimbo Bakeries USA	\$	\$	\$
000102	Corry Lumber & True Value Hardware	\$	\$	\$
000103	The Seasons at Greenwood Forest Condominium	\$	\$	\$
000104	Chatauqua County Landfill	\$	\$	\$
000105	Ridgeview Condominium	\$	\$	\$
000106	TaylorMade Adidas Golf Company	\$	\$	\$
000107	On Deck Capital, Inc.	\$	\$	\$
000108	NORTH EAST GLASS, INC.	\$	\$	\$

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000109	Richard Boerst	\$	\$	\$
000110	PREMIUM-VAGO COFFEE ROASTERS	\$	\$	\$
000111	AMERICAN LEISURE CORP.	\$	\$	\$
000112	KOMBI	\$	\$	\$
000113	Fredrickson Builders Supply, Inc.	\$	\$	\$
000114	JGM Associates LP	\$	\$	\$
000116	KELLY SHOLTIS	\$	\$	\$
000117	INTERNET BROADCASTING SYSTEMS	\$	\$	\$
000118	MUCHELLE VAHL	\$	\$	\$
000119	Meritain Health Inc	\$	\$	\$
000120	Richard Zink	\$	\$	\$
000121	Certilman Balin Adler & Hyman, LLP.	\$	\$	\$
000122B	Pepsi Beverages Co. dba The Pepsi Bottling Group	\$	\$	\$
000123	WESTBURGH ELECTRIC, INC.	\$	\$	\$
000124	VIDAL ELECTRIC LLC	\$	\$	\$
000125	PERSONIUS MELBER LLP	\$	\$	\$
000126	CANTERBURY WOODS ASSOC.	\$	\$	\$
000169	The Huntington National Bank	\$	\$	\$

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000170	County of Chautaugua Industrial Development Survey	\$	\$	\$
000171	County of Chautaugua Industrial Development Survey	\$	\$	\$
000172	FINE POINT PUBLIC RELATIONS	\$	\$	\$
000174	EAGLE SYSTEMS OF JAMESTOWN INC	\$	\$	\$
000175	EMERY TILE INC.	\$	\$	\$
000176	Stone Solutions LLC	\$	\$	\$
000177	Mohammed Osman	\$	\$	\$
000178A	Sport Obermeyer	\$	\$	\$
000179	Textron Financial Corporation	\$	\$	\$
000180	DOUG DESHAZER	\$	\$	\$
000181	Jeremy Young, individually and on behalf of	\$	\$	\$
000182	Chartis US	\$	\$	\$
000183	Tarantino Foods Inc	\$	\$	\$
000184	Everbank Commercial Finance	\$	\$	\$
000185	RATNIK INDUSTRIES, INC.	\$	\$	\$
000186	WILLIS OF N. H.	\$	\$	\$
000187	IMAGEWEAR INTERNATIONAL	\$	\$	\$
000188	Brian K. Behrens d/b/a BB Masonry	\$	\$	\$
000190	R.J.B. CONSTRUCTION	\$	\$	\$

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000191	KEVIN BARTLETT - PORTABLE WELDING	\$	\$	\$
000192	R.W. Rowan & Daughters Clymer Hardware	\$	\$	\$
000193	The Hite Company	\$	\$	\$
000194	CONDE' NAST PUBLICATIONS	\$	\$	\$
000195	Brundage Snacks	\$	\$	\$
000196	Verizon Wireless	\$	\$	\$
000197	BMI	\$	\$	\$
000198	Lamar Advertising Co.	\$	\$	\$
000204	Pitney Bowes Global Financial Services	\$	\$	\$
000206	TIME WARNER CABLE	\$	\$	\$
000207	HFSE, INC ATTN BRIAN REED	\$	\$	\$
000208	GUERIN RIFE PUTTERS LLC	\$	\$	\$
000209	WINTERSTEIGER	\$	\$	\$
000210	BAKER VEHICLE SYSTEMS, INC.	\$	\$	\$
000211	ERIC PETERS	\$	\$	\$
000213	ASSESSMENT EVALUATION INC.	\$	\$	\$
000214	SuperMedia LLC	\$	\$	\$
000215	CHARLES J. KLEMAN	\$	\$	\$
000217	CAMP DAVID	\$	\$	\$
000219	SnoCountry	\$	\$	\$

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000225	HOSPITALITY CAREERS ONLINE, INC.	\$	\$	\$
000228	NYS Hospitality & Tourism Association	\$	\$	\$
000230	The Burton Corporation	\$	\$	\$
000231	Cutter & Buck	\$	\$	\$
000232	BRANDI INSURANCE GROUP	\$	\$	\$
000233	HILLMON APPLIANCE DIST.	\$	\$	\$
000234	Reinhart Foodservice LLC - PIT	\$	\$	\$
000235	ARTHUR R. GREN CO., INC.	\$	\$	\$
000236	CARL LILLIS & ASSOC., INC.	\$	\$	\$
000239	US Foods, Inc.	\$	\$	\$
000242	Hershey Creamery Company	\$	\$	\$
000243	POTRATZ FLORAL SHOP &	\$	\$	\$
000244	KEVIN MORSE	\$	\$	\$
000245	Kings' Heating & Sheet Metal, Inc.	\$	\$	\$
000003B	New York State Department of	\$	\$	\$

Total to be paid to timely general unsecured creditors \$ _____

Remaining Balance \$ _____

Tardily filed claims of general (unsecured) creditors totaling \$ have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be percent.

Tardily filed general (unsecured) claims are as follows:

NONE

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

NONE